

WOLLMUTH MAHER & DEUTSCH LLP

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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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<b>In re</b>	:	<b>Chapter 11 Case No.</b>
	:	
<b>LEHMAN BROTHERS HOLDINGS INC., et al.,</b>	:	<b>08-13555 (JMP)</b>
	:	
<b>Debtors.</b>	:	<b>(Jointly Administered)</b>
	:	
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**SECOND AMENDED VERIFIED STATEMENT OF  
WOLLMUTH MAHER & DEUTSCH LLP PURSUANT TO  
FEDERAL RULE OF BANKRUPTCY PROCEDURE 2019(a)**

Wollmuth Maher & Deutsch LLP (“WMD”) hereby submits this second amended verified statement (as amended, the “Verified Statement”) pursuant to Federal Rule of Bankruptcy Procedure 2019(a), and states as follows:

1. WMD represents the entities listed on Exhibit A annexed hereto (collectively, the “Entities”), who may hold claims against and/or interests in the above-captioned debtors (collectively, the “Debtors”) or Lehman Brothers Inc. (“LBI”) arising out of applicable agreements, law, or equity pursuant to their respective relationships with the Debtors or LBI.

2. The specific nature and amounts of the claims held by the Entities

will be, or have been, set forth in proofs of claims or other pleadings filed in the Debtors' chapter 11 cases and/or LBI's Securities Investor Protection Act ("SIPA") proceeding.

3. The following are the facts and circumstances in connection with WMD's employment in these cases. Each of the Entities separately approached WMD and requested that WMD represent them in connection with the Debtors' chapter 11 cases and/or LBI's SIPA proceeding. WMD may also represent the Entities on matters unrelated to these cases.

4. Upon information and belief, as of the date hereof, WMD does not hold a claim against the Debtors or LBI.

5. Neither this Verified Statement nor the filing of this Verified Statement shall operate as an appearance by any of the Entities, nor is this submission intended to or shall be deemed to have submitted any of the Entities to the jurisdiction of this Court.

6. The undersigned hereby verifies under oath that this Verified Statement is true and accurate, to the best of the undersigned's knowledge and belief. WMD reserves the right to revise and supplement this Verified Statement.

Dated: New York, New York  
January 26, 2009

WOLLMUTH MAHER & DEUTSCH LLP

/s/ Steven R. Wirth  
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